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IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

NOTICE OF MOTION NO.1564 of 2006
IN
INCOME TAX APPEAL LODGING NO.767 OF 2006

The Commissioner of Income-tax
Mumbai ..Appellant

Vs.

M/s.V. Vijaykumar & Co.....Respondents

Mr.B.M. Chatterjee with Mrs. P.P. Bhosale and Mr. P.S. Sahadevan for the Appellant.
Ms. A. Vissanji i/b. S.P. Mehta for the Respondent

CORAM: F.I. REBELLO &
J.P.DEVADHAR,JJ.
DATED: 23rd October, 2007

P.C.:

. There is a delay of 245 days in preferring the appeal. The order of the CIT was received on 26th April, 2005 and the Appeal Memo was ready on 1st October, 2005. The stamp papers were made available on 17th January, 2006. According to the affidavit in support of the Motion there was a change of procedure and the documents were received on 2nd February, 2006. Except for using the expression heavy work there is no reason as to why the Appeal which was ready and the stamp paper was received on 17th January, 2006, was filed on 26th April, 2006.

2. Apart from that on behalf of the respondent

learned Counsel points out that from the record it will be seen that the cause shown would not amount to sufficient cause. It is also pointed out that two question of law are answered in favour of the assessee. In so far as question B is concerned, that is covered by the judgment of this Court in 261 ITR 256. Considering the contentions the issue would be whether the Revenue has shown sufficient cause. In our opinion there is no explanation between 17th January, 2006 and 26th April, 2006. The cause shown would not amount to sufficient cause. Hence motion dismissed.

(J.P.DEVADHAR, J.) **(F.I.REBELLO, J.)**